--- 12 Cigarettes - “Series of 1924” - 22 x 28 mm. - scanned at 200% scale ---

When the Budget of 1923 reduced the excise duty on *small cigarettes* from $ 7.50 to $ 6.00 per thousand, “Imperial Tobacco” increased their ten cigarette package to twelve cigarettes, probably retailing at 20¢ per pack. When the 1932 Budget decreased the excise duty to $ 4.00 per thousand, Imperial Tobacco and other companies offered the twelve cigarette pack at 15¢.

★**RC-280** - 12 cigarettes, perf 12,
rollered **1-10-D / 5-32**
by Macdonald Tobacco in May 1932

★**RC-280 SP** - 12 cigarettes, perf 12,
stamped ***Sample*** in script

★**RC-283** - 12 cigarettes, imperf,
coded **1-18-E / 77** by Tuckett Tobacco,
in July 1937

★**RC-283** - 12 cigarettes, imperf,
coded **6-10-D / OAD2** by Imperial Tobacco,
in October 1932

--- 12 Cigarettes - Imperial Tobacco, Montreal - “6-10D” - October / November 1932 ---

The cancellations for October 1932 reads as **AD2** and as **OAD2**, with the **O** being added to indicate production ex-factory or ex-warehouse after the 1932 excise duty on small cigarettes had been lowered from $ 6.00 to $ 4.00 per thousand, using stamps purchased at the higher excise rate.

--- the normal cancellation ---

--- the altered cancellation ---

The black code **AD2** had been pre-applied to their remaining sheets in October 1932 before the 1932 Budget was tabled, and these sheets were then re-run, adding the red **O** prefix to the date cancellation. This pre-fixing of **O** to the date code probably pre-dated any **15c** on twelve cigarettes overprint, which does not seem to have been made for the twelve cigarette stamp. Their pre-Budget stock was likely all consumed in this initial set of **OAD2** cancellations, and their new post-Budget stock was then overprinted with **12 FOR 15c**.

On this twenty cigarette Series “A” stamp (also from October 1932), the code **OAD2** has been run with the black **O** added - to indicate that these are pre-Budget sheets, purchased at $ 6.00 per thousand, used post-Budget at the lowered excise duty of $ 4.00 per thousand. This was an early method of identification which preceded the **25c** overprint of twenty cigarettes.

--- 12 Cigarettes - “Series of 1924” - “Imperial Tobacco” - 22 x 28 mm. ---

When the Budget of 1923 reduced the excise duty on *small cigarettes* from $ 7.50 to $ 6.00 per thousand, “Imperial Tobacco” increased their ten cigarette package to twelve cigarettes, probably retailing at 20¢ per pack. When the 1932 Budget decreased the excise duty to $ 4.00 per thousand, Imperial, and other companies, offered twelve cigarettes for 15¢.

--- the cancellation reads horizontally upright - 19 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded **6-10-D / CIGARETTES / 8 1925** by “Imperial Tobacco” in August 1925

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1924	---	---	---	---	---	---	---	---	---	---	---	**12**
1925	---	---	---	---	---	---	---	**8**	---	---	---	---
1926	---	---	---	---	---	---	**7**	**8**	---	---	**11**	---
1927	**1**	---	---	---	**5**	**6**	**7**	**8**	**9**	---	---	---
1928	**1**	---	**3**	**4**	**5**	---	---	**8**	**9**	**10**	**11**	---

---

--- the cancellation reads vertically up - 2 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded **6-10-D / CIGARETTES / 12 1928** by “Imperial Tobacco” in December 1928

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1928	---	---	---	---	---	---	---	---	---	---	---	**12**
1929	---	---	**3**	---	---	---	---	---	---	---	---	---

--- the cancellation reads vertically up - 23 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded **6-10-D / 629** by "Imperial Tobacco" in June 1929

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1929	---	---	---	---	---	629	729	829	929	---	---	1229
1930	130	---	---	430	530	---	---	---	930	1030	1130	1230
1931	---	---	331	---	---	631	---	831	931	1031	---	1231
1932	---	232	---	432	---	632	732	832	---	---	---	---

--- the cancellation reads vertically up - 2 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded **6-10-D / CC2** by "Imperial Tobacco" in September 1932

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	CC2	AD2	---	---

The Budget of 1932 decreased the excise duty on *small* cigarettes from $ 6.00 to $ 4.00 per thousand (a decrease of 2.4¢ per twelve cigarettes), Imperial decreased the retail on twelve cigarettes from 18¢ (?) to 15¢ per pack. To identify stamps purchased post-Budget at the lower excise tax rate, Imperial Tobacco in November overprinted the imperforate C-329 with a single line Gothic **12 FOR 15c**, reading vertically down, using 6 and 2½ mm. characters.

The September 1932 code change, from numbers (August - **832**) to letters (September - **CC2**) was made to indicate stamps purchased at the now reduced 1932 excise duty rate.

--- the cancellation reads vertically up - 1 copy to date ---

★**RC-283a** - 12 cigarettes, imperf, coded **6-10-D / BD2** by "Imperial Tobacco" in November 1932

[★RC-283a]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	**BD2**	---

--- the cancellation reads vertically down - 3 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded **6-10-D / AC3** by "Imperial Tobacco" in July 1933

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	---	---
1933	---	---	---	---	---	---	**AC3**	---	---	---	**BD3**	---
1934	---	---	---	---	**BB4**	---	---	---	---	---	---	---

--- the cancellation reads vertically up - 1 copy to date ---

★**RC-283** - 12 cigarettes, imperf, coded **6-10-D / AFD** by "Imperial Tobacco" in October 1935

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	AFD	---	---
1936	---	---	---	---	---	---	---	---	---	---	---	---

--- the cancellation reads horizontally upright - 6 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded **6-10-D / AHD** by "Imperial Tobacco" in October 1937

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	---	---	---	---	---	---	---	---	---
1937	---	---	---	---	---	---	---	---	---	AHD	---	CHD
1938	---	---	CIA	---	---	CIB	---	BIC	CIC	---	---	---
1939	---	---	---	---	---	---	---	---	---	---	---	---

--- 12 Cigarettes - “Series of 1924” - “Tuckett Tobacco” - 22 x 28 mm. ---

When the Budget of 1923 reduced the excise duty on *small cigarettes* from $ 7.50 to $ 6.00 per thousand, “Tuckett Tobacco” increased their ten cigarette package to twelve cigarettes, probably retailing at 20¢ per pack.

--- mimeographed cancellations reading vertically up - 4 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded 1-18-E / CIGARETTES / D 25 by “Tuckett Tobacco” in April 1925

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1925	---	---	---	**D 25**	---	---	---	---	---	---	---	---
1926	---	---	---	---	---	---	---	---	---	---	---	---
1927	---	---	---	---	---	---	---	---	---	---	---	---
1928	---	---	---	---	---	---	---	---	---	---	---	**L 28**
1929	**A 29**	**B 29**	---	---	---	---	---	---	---	---	---	---

--- mimeographed cancellations reading vertically down - 5 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded 1-18-E / CIGARETTES / F 25 by “Tuckett Tobacco” in June 1925

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1925	---	---	---	---	---	**F 25**	---	---	---	---	---	---
1926	---	---	---	---	---	---	---	---	---	---	---	---
1927	---	---	---	**D 27**	---	---	---	---	---	**J 27**	---	---
1928	---	---	---	---	**E 28**	---	---	---	---	---	**K 28**	---
1929	---	---	---	---	---	---	---	---	---	---	---	---

When the 1932 Budget decreased the excise duty to $ 4.00 per thousand, Tuckett Tobacco, and the other companies, offered the twelve cigarette pack at 15¢.

--- typographed cancellation reading vertically down - 8 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded **1-18-E / CIGARETTES / H 30** by "Tuckett Tobacco" in August 1930

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1930	---	---	---	---	E 30	---	---	H 30	---	---	---	---
1931	A 31	---	---	---	---	F 31	---	---	---	---	---	L 31
1932	---	---	C 32	---	---	F 32	---	H 32	---	---	---	---
1933	---	---	---	---	---	---	---	---	---	---	---	---

--- typographed cancellation reading vertically up - 6 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded **1-18-E / CIGARETTES / D 31** by "Tuckett Tobacco" in April 1931

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1930	---	---	---	---	---	---	---	---	---	---	---	---
1931	---	---	---	D 31	---	---	---	---	I 31	---	---	---
1932	A 32	B 32	---	---	E 32	---	---	---	I 32	---	---	---
1933	---	---	---	---	---	---	---	---	---	---	---	---

--- typographed cancellations reading vertically up - a single copy to date ---

★**RC-283** - 12 cigarettes, imperf, coded **1-18-E / 74** by "Tuckett Tobacco" in July 1934

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	---	---	---	**74**	---	---	---	---	---
1935	---	---	---	---	---	---	---	---	---	---	---	---
1936	---	---	---	---	---	---	---	---	---	---	---	---

--- mimeographed cancellation reading horizontally - 2 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded 1-18-E / 77 by "Tuckett Tobacco" in July 1937

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1936	---	---	---	---	---	---	---	---	---	---	---	---
1937	---	**27**	---	---	---	---	**77**	---	---	---	**117**	---
1938	---	---	---	---	---	---	---	---	---	---	---	---

--- mimeographed cancellations read horizontally - 4 copies to date ---

★**RC-283** - 12 cigarettes, imperf, coded 1-18-E / AJA by “Tuckett Tobacco” in January 1939

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	**AJA**	---	---	---	---	---	---	---	---	---	---	---
1940	---	---	---	---	---	---	---	---	---	**AKD**	**BKD**	**CKD**
1941	---	---	---	---	---	---	---	---	---	---	---	---

NOTE: The initial use of the 12 cigarette Series “C” stamp by “Imperial Tobacco” occurs in August 1939.

--- the twelve Cigarette Roll and Plates ---

[These paragraphs are taken from information supplied by Chris Ryan]

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN cigarette roll No. 292-XG, for the 12 cigarette “Series of 1924” stamp.

In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 1, 2, 3 and 5 for the twelve cigarette “Series of 1924” stamp. The rolls and plates were defaced, and subsequently delivered to the Royal Canadian Mint as scrap metal.

In the memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the ABN / CBN die XG-75 for the “Series of 1924” twelve cigarette stamp.

[These 260 impression plates were probably arranged 2 by (10 x 13) stamps - JBH]

--- 12 Cigarettes - “Series of 1924” - imperforate - Macdonald Tobacco, Montreal - 1932-35 ---

The first listed *dated* twelve cigarette stamp from “Macdonald Tobacco”, Montreal, is an imperforate copy of the “Series of 1924” stamp carrying a heavy 4 mm. purple roller dated cancellation from October 1932. This heavy Gothic two-line *repeating roller* cancellation was probably used to designate sheets purchased under the higher 1923 Budget excise duty rate of $6.00 per thousand *small* cigarettes.

Their single, thinner, 3 mm. violet *mimeographed* Gothic cancellation began use in 1932-33 on sheets purchased under the 1932 Budget.

★**RC-283** - 12 cigarettes, imperf, rollered **1-10-D / 10-32** in October 1932

[RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	**10-32**	---	---
1933	---	---	---	---	---	---	---	---	---	---	---	---

★**RC-283** - 12 cigarettes, imperf, mimeographed **1-10-D / 11-35** in November 1935

[★RC-283]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1934	---	---	---	---	---	---	---	---	---	---	---	---
1935	---	---	---	---	---	---	---	---	---	---	**11-35**	**12-35**

--- 12 Cigarettes - perforated 12 - Macdonald Tobacco, Montreal - 1932-35 ---

The *perforated* stamp was not usually used in factory production, and examples are probably was taken from an imported variety hand applied in the bonded warehouse. Macdonald Tobacco only began to date code their production with the Budget of 1932. Previously they used a *purple* rollered company code **1-10-D** (i.e. without a date) as illustrated on the perforated example below:

★**RC-280** - 12 cigarettes, perf 12, rollered **1-10-D** - probably pre-1932

Either Ottawa had ordered too many of the “Series of 1924” imperforate twelve cigarette stamps, or due to pricing difficulties the size fell into disfavour with the manufacturers, since the die for the twelve cigarette Series “C” definitive was not approved by Ottawa until 1940.

★**RC-280** - 12 cigarettes, perf 12, mimeographed **1-10-D / 7-35** in July 1935

[★RC-280]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	---	---
1933	---	---	---	---	---	---	---	---	---	---	---	---
1934	---	---	---	---	---	---	---	---	---	---	---	---
1935	---	---	---	---	---	---	**7-35**	---	---	---	---	---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1924 \ 12 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 13th 2013, JBH